

# EXHIBIT 3

## Nicholas Bahnsen

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**From:** Nicholas Bahnsen  
**Sent:** Friday, May 15, 2020 8:00 PM  
**To:** 'McGoey, John'; Weinstein, Marc A.; Oxford, Neil; Kilgard, Jack  
**Cc:** Sharon McCarthy; Caroline Ciraolo  
**Subject:** SKAT - van Merkensteijn Production of Documents  
**Attachments:** 5.15.20 Production CL to HHR (00603972x9E8E9).pdf

Dear Counsel:

Please see the attached correspondence regarding our clients' latest production of documents responsive to your requests. The documents can be accessed via ShareFile site at: <https://kflaw.sharefile.com/d-sd7aa0d9638b4cb39>.

The password will follow via separate email. Of course, please let me know if you have any issues accessing the production.

Best,

Nick

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May 15, 2020

**VIA E-MAIL to john.mcgoey@hugheshubbard.com**

John McGoey, Esquire  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, NY 10004

Re: *In re Customs and Tax Administration of the Kingdom of Denmark*  
(*Skatteforvaltningen*) *Tax Refund Scheme Litigation*, No. 18-md-02865-LAK  
(S.D.N.Y.)

This document relates to: 1:19-cv-01893-LAK, 1:19-cv-01865-LAK, 1:19-cv-01866-LAK, 1:19-cv-1871-LAK, 1:19-cv-1873-LAK, 1:19-cv-1894-LAK, 1:19-cv-1906-LAK, 1:19-cv-1911-LAK, 1:19-cv-1924-LAK, 1:19-cv-1930-LAK, and 1:19-cv-10713-LAK

Dear Mr. McGoey:

On behalf of John H. van Merkensteijn, Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Omineca Pension Plan, Starfish Capital Management LLC 401(K) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, Michelle Investments Pension Plan, Remece Investments LLC Pension Plan, and Xiphias LLC Pension Plan (“Defendants”), defendants in the above-identified individual actions, we are producing additional documents responsive to SKAT’s First Requests for Production of Documents to the Individual Defendants and First Requests for Production of Documents to the Plan Defendants, both dated May 30, 2019.

The documents, which have been labeled with Bates numbers JHVM\_0004055 through JHVM\_0006193, have been uploaded to a ShareFile site and can be accessed via the following link: <https://kflaw.sharefile.com/d-sd7aa0d9638b4cb39>. The password to decrypt the documents will be sent under cover of a separate email communication.

Pursuant to the Stipulated Protective Order Governing Confidentiality of Discovery Materials (DE 73), we are designating the documents “CONFIDENTIAL,” unless otherwise specifically designated “HIGHLY CONFIDENTIAL” via stamp affixed to the document. Please

**John McGoey, Esquire**  
**Hughes Hubbard & Reed LLP**  
**May 15, 2020**  
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note that any documents produced in native format are not individually stamped with the “CONFIDENTIAL” designation.

Our review of potentially responsive documents is ongoing, and we will make additional productions on a rolling basis as additional responsive documents are identified. If you have any questions or difficulty accessing the documents, please contact me at 202-790-6999.

Sincerely,

s/ Nicholas S. Bahnsen

Nicholas Bahnsen